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1 -31754

July 23, 2004

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, MERRILL LYNCH DEPOSITOR, INC., PPLUS Floating Rate Callable Trust Certificates Series GSC-2 (the "Certificates") and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on July 23, 2004. Tentative listing date -- July 27, 2004.

Sincerely,

A handwritten signature in black ink, appearing to read "Paul Madhoo".

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THOMSON
FINANCIAL